ABSTRACT OF THE DISCLOSURE

A profit give-back device, profit give-back method, program storage medium, profit give-back system, content providing device, content providing method, program storage media, and content providing system are disclosed. Profits give-back processing is performed according to the accumulated points proportionate to the number of times the content with a commercial video is provided to a client PC 4 and thus the fare profits give-back can be easily performed. A preset content with a commercial video is provided to a user when requested from the client PC 4, and it is possible to surely provide advertisement information without the user being aware of the commercial.